

CONSUMERS GAS COMPANY

**ICC DOCKET 00-
Section 285.1000
Schedule A-1**

Paul G. Neff, USDI Consultant
618-943-3326

- a) **Utility Name:** Consumers Gas Company
- b) **Segment of Operations
Requesting Rate Change:** Gas distribution
- c) **Tariff Filing Date:** August 17 2000
- d) **Test Year Type:** Historical
- e) **Test Year:** 1999
- f) **Utility Representative:** C. A. Robinson
President/CEO
812-477-9030
- g) **Utility Address** Consumers Gas Company
P. O. Box 5269
Evansville, IN 47716-5269
- h) **Alternate Representatives:** Darin L. Houchin, PE
Paul G. Neff
Utility Safety and Design, Inc.
618-392, 5502; 618-943-3326
- i) **Attorney:** Stanley L. Morris
Quinn, Johnston, Henderson &
Pretorius, Chartered
P. O. Box 255
Springfield, IL 62705-0255
217-753-1133
- j) **Jurisdictional Increase
Requested:**
 - 1. \$507,222
 - 2. 10.17%

COSNUMERS GAS COMPANY
List of Schedules, Workpapers, and General
Information Requirements Not Provided

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Schedule A-1

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Constance D. Warren - Accounting
812-477-9030

Section	Schedule	Description	Reason
285.310		General information Requirements Applicable for Elect	Not Applicable
285.320		General information Requirements Applicable for Telecommunications Carriers	Not Applicable
285.325		General information Requirements Applicable for Water and/or Sewer Utilities	Not Applicable
285.1025	A-5	Jurisdictional Allocation Summary	Not Applicable
285.2060	B-7.1	Construction Work in Progress Percent Complete	No CWIP
285.2100	B-11	Property Held for Future Use Included in Rate Base	None
285.2105	B-12	Analysis of Activity in Property Held For Future Use	None
285.2200	B-15	Additions to and Transfers From Customer Advances a Contributions in Aid of Construction-Water and/or Sewer	Not Applicable
285.3040	C-5.1	Consolidated Federal Income Tax Return	None
285.3045	C-5.2	Deferred Income Tax Expense	None
285.3050	C-5.3	Difference Between Book and Tax Depreciation	Not Calculated
285.3060	C-5.5	Investment Tax and Job Development Credits	None
285.3065	C-6	Social and Service Club Membership Dues	None
285.3080	C-9	Civic, Political and Related Activities	None
285.3100	C-11.1	Comparison of Actual Payroll Costs in Prior Years	Included with C.11
285.3105	C-11.2	Direct Payroll by Function	Not Applicable
285.3140	C-11.9	Reconciliation of Estimated Overhead and Clearing Co	Not Applicable
285.3205	C-24	Severe Damage Caused by Acts of Nature	Not Applicable
285.3215	C-26	Cost Savings Programs	None
285.3300	C-31	Fuel Adjustment Clause Revenues & Expenses-Electric	Not Applicable
285.3305	C-32	Fuel Transportation Expense-Electric Utilities	Not Applicable
285.3310	C-33	Decommissioning Expense-Electric Utilities with Nuclear	Not Applicable
285.4020	D-3	Embedded Cost of Long Term Debt	None
285.4025	D-4	Embedded Cost of Preferred Stock	None
285.4030	D-5	Common Equity Issuance Expenses	None
285.4040	D-7	Security Quality Ratings	None
285.4045	D-8	Security Issuance Restrictions	None
285.5115	E-8	Embedded Cost of Service Studies-Electric Utilities	Not Applicable
285.5120	E-9	Load Research-Electric Utilities	Not Applicable
285.5125	E-10	Load Research-Gas Utilities	Not Applicable
285.5200	E-6	Long-Run Service Incremental Cost Studies-Telecomm	Not Applicable
285.5205	E-7	Imputation Tests-Telecommunications Carriers	Not Applicable
285.5210	E-8	Jurisdictional Operating Revenue-Telecommunication	Not Applicable
285.5215	E-9	Bill Comparisons-Telecommunications Carriers	Not Applicable
285.3000	E-6	Jurisdictional Operating Revenue-Water and Sewer	Not Applicable
285.5305	E-7	Embedded Cost of Service Studies-Water and Sewer	Not Applicable
285.5310	E-8	Bill Frequency Data-Water and Sewer	Not Applicable
285.5315	E-9	Bill Comparisons-Water and Sewer	Not Applicable
285.6000	F-1	Financial Projections-Operating Income Statement	Data Not Available
285.6000	F-2	Financial Projections-Income Statement incl Nonjurisdi	Data Not Available
285.6000	F-3	Financial Projections-Balance Sheet	Data Not Available
285.6000	F-4	Financial Projections-Statement of Cash Flows	Data Not Available
285.6000	F-5	Financial Projections-Statement of Retained Earnings	Data Not Available
285.7005	G-1	Electric Generating Station Data	Not Applicable
285.7010	G-2	Electric Interchange Data	Not Applicable
285.7200	G-5	Fossil Fuel Inventory-Electric Utilities	Not Applicable

285.7205	G-6	Contractual Coal Delivery Schedule-Electric Utilities	Not Applicable
285.7210	G-7	Fossil Fuel Supply Interruptions-Electric Utilities	Not Applicable
285.7315	G-11	Propane, Liquefied Natural Gas and Synthetic Natural Gas	None
285.7320	G-12	Propane, LNG, and SNG Feedstock inventory Levels	None
285.8005	H-1	Comparison of Prior Forecast to Actual Data-Prior Three Months	Not Applicable
285.8010	H-2	Statement from the Independent Certified Public Accountant	Not Applicable
285.8015	H-3	Statement on Assumptions Used in the Forecast	Not Applicable
285.8020	H-4	Statement on Accounting Treatment	Not Applicable
285.8025	H-5	Assumptions Used in the Forecast	Not Applicable
285.8030	H-6	Inflation	Not Applicable
285.8035	H-7	Proration of Accumulated Deferred Income Taxes	Not Applicable
285.8040	H-8	Calculation of the Average Rate Base	Not Applicable
285.8045	H-9	Actual Gross Additions/Retirements Compared to Original	Not Applicable
285.8050	H-10	Comparison of Budgeted Non-Payroll expense to Actual	Not Applicable
285.8055	H-11	Budgeted Payroll Expense	Not Applicable
285.8060	H-12	Budgeted Number of Employees	Not Applicable
285.8065	H-13	Forecasted Property Taxes	Not Applicable
285.8070	H-14	Comparison of Actual Financial Results to the Original Forecast for Each of the Past Twelve Months and Eight Subsequent	Not Applicable

CONSUMERS GAS COMPANY
Jurisdictional Gross Revenue Conversion Factor
Test Year 1999

ICC Docket 00—
Section 285.1005
Schedule A-2., A-2.1

Paul G. Neff, USDI Consultant
618-943-3326

Description	Rate	GRCF	Adjust
Revenue Increase		1.0000	309,244
Forfeited Discounts	0.14%	0.0014	433
Uncollectibles	0.63%	(0.0063)	(1,948)
IL Taxable Income		0.9951	307,729
IL Income Tax	7.17%	(0.0713)	(22,064)
US Taxable Income		0.9238	285,665
US Income Tax	34.00%	(0.3141)	(97,126)
Operating Income		0.6097	188,539
Gross Revenue Conversion Factor		1.6402	

Jurisdictional Revenue Increase Requested	507,222
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Add on taxes (5.1%)	25,868
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Jurisdictional Revenue Increase Requested	533,090
With Add on Taxes:	

Schedule A-3 Comparison of Present and Proposed Rates

No.	Rate	Residential	Commercial	Industrial	Total
1	Average Number of Customers	5286	672	18	5976
2A	Billing Units (Facility Charges)	63432	8064	216	71712
2B	Wheather-Normalized Therm Sales	4945470	1668890	2955840	9570200
	Wheather-Normalized Revenue	\$937,121.00	\$260,333.00	\$257,210.00	\$1,454,664.00
	PGA Revenue	\$2,151,614.00	\$681,702.00	\$697,799.00	\$3,531,115.00
3	Total Revenue	\$3,088,735.00	\$942,035.00	\$955,009.00	\$4,985,779.00
	Proposed Facility Charges	\$10.50	\$14.50	\$35.50	
	Proposed Therm Charges	\$0.1345	\$0.1710	\$0.0747	
	Facility Revenue	\$666,036.00	\$116,928.00	\$7,668.00	\$790,632.00
	Therm Revenue	\$664,952.69	\$285,462.86	\$220,838.44	\$1,171,253.99
	Proposed Gas Revenue	\$1,330,988.69	\$402,390.86	\$228,506.44	\$1,961,885.99
	Proposed PGA Revenue	\$2,151,614.00	\$681,702.00	\$697,799.00	\$3,531,115.00
	Difference in Gas Revenue	\$393,867.69	\$142,057.86	(\$28,703.56)	\$507,221.99
	Difference in PGA Revenue	\$0.00	\$0.00	\$0.00	\$0.00
4	Total Proposed Revenue	\$3,482,602.69	\$1,084,092.86	\$926,305.44	\$5,493,000.99
5	Total Revenue Difference	\$393,867.69	\$142,057.86	(\$28,703.56)	\$507,221.99
6	Percentage Revenue Change	12.75	15.08	-3.01	10.17

CONSUMERS GAS COMPANY

ICC DOCKET 00-
Section 285.1020
Schedule A-4

Paul G. Neff, USDI Consultant
618-943-3326

COMPARISON TO PRIOR RATE ORDER

	00-	92-0283
a) 1) Jurisdictional Original Cost Rate Base:	\$2,967,793	\$2,259,966
a) 2) Jurisdictional Operating Income at Present Rates:	\$ (39,164)	\$ 212,663
a) 3) Jurisdictional Rate of Return (Weighted Cost):	9.10%	9.41%
a) 4) Cost of Capital (Weighted Cost):		
Short Term Debt	0.63%	0.00%
Long Term Debt	3.78%	4.43%
Common Equity	5.92%	3.40%
Preferred Equity	0.47%	0.53%
Imputed Equity	0.00%	1.05%
Total	10.80%	9.41%
a) 5) Jurisdictional Operating Income at Proposed Rates:	\$ 269,642	\$ 212,663
a) 6) Jurisdictional Income Deficiency	\$ 39,164	not available
a) 7) Jurisdictional Gross Revenue Conversion Factor:	1.6402	n/a
a) 8) Jurisdictional Revenue Increase Requested:	\$ 507,522	244,800
a) 9) Jurisdictional Revenue Increase Including Add-on Taxes: (5.1%)	\$ 533,090	not available